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UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

THEODORE LEE,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No: 2:14-cv-00606-RCJ-PAL

**SPECIAL SHOW CAUSE MOTION TO ADMIT GOVERNMENT ATTORNEY TO
PRACTICE IN THE DISTRICT OF NEVADA FOR DURATION OF ATTORNEY'S
GOVERNMENT EMPLOYMENT**

Pursuant to LR IA 10-3, the United States of America respectfully requests that this honorable Court admit Government attorney Jeremy N. Hendon to practice in the District of Nevada for the above-captioned case and in all matters in this district during the period of employment by the United States. Rule IA 10-3 provides:

Unless otherwise ordered by the Court, any nonresident attorney who is a member in good standing of the highest court of any state, commonwealth, territory, or the District of Columbia, who is employed by the United States as an attorney and, while being so employed, has occasion to appear in this Court on behalf of the United States, shall, upon motion of the United States Attorney or the Federal Public Defender for this district or one of the assistants, be permitted to practice before this court during the period of such employment.

1 Jeremy N. Hendon is an attorney with the United States Department of Justice, Tax Division,
2 an agency of the federal government, and is a member in good standing of the state bar of Oregon (No.
3 982490).

4 In addition, the “conduct of litigation in which the United States, an agency, or officer thereof
5 is a party, or is interested, and securing evidence therefor, is reserved to officers of the Department of
6 Justice, under the discretion of the Attorney General.” 28 U.S.C. § 516. In addition, pursuant to 28
7 U.S.C. § 515(a), the Attorney General or any other officer of the Department of Justice is authorized to
8 conduct any kind of legal proceeding, civil or criminal, which United States Attorneys are authorized
9 to conduct, “whether or not he is a resident of the district in which the proceeding is brought.” Further,
10 any officer of the Department of Justice may be sent by the Attorney General to any judicial district in
11 the United States “to attend to the interests of the United States in a suit pending in a court of the
12 United States, . . . or to attend to any other interest of the United States.” 28 U.S.C. § 517.

13 Pursuant to these statutory authorities, the Attorney General has delegated litigation authority
14 to the Assistant Attorney General for the Civil Division, 28 C.F.R., Subpart I, including the defense of
15 “challenged actions of Government agencies and officers, . . .” 28 C.F.R. § 0.45(h).

16 While these statutory and legal authorities ordinarily establish the basis for a Department of
17 Justice, Tax Division attorney to appear on behalf of the United States in any federal court, on June 6,
18 2012, this Court gave notice to the First Assistant U.S. Attorney for the United States Attorney’s
19 Office for the District of Nevada that the Court “will no longer grant *pro hac* recognition to
20 Washington D.C. Justice Attorneys without a special show cause that they will comply with court
21 orders, local ethical rules and the rules of the State Bar of Nevada.” (*United States of America v.*
22 *Estate of E. Wayne Hage, et al.*, 2:07-cv-01154-RCJ-VCF; ECF # 336 at 2). In light of that notice, the
23 United States attaches the Declaration of Jeremy N. Hendon, which attests that Mr. Hendon will
24 comply with court orders, local ethical rules, and the rules of the State Bar of Nevada.

25 . . .

26 . . .

1 Accordingly, the United States respectfully requests that an order be issued at the earliest
2 opportunity permitting Jeremy N. Hendon to practice before this Court.

3 Respectfully submitted this 23rd day of June 2014.

4 DANIEL G. BOGDEN
5 United States Attorney

6 /s/ Blaine T. Welsh
7 BLAINE T. WELSH
8 Chief, Civil Division
9 Assistant United States Attorney
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15 IT IS SO ORDERED:

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17 ROBERT C. JONES
18 UNITED STATES DISTRICT JUDGE

19 DATED: __ October 28, 2014 ____
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**DECLARATION OF JEREMY N. HENDON IN SUPPORT OF SPECIAL SHOW CAUSE
MOTION TO ADMIT GOVERNMENT ATTORNEY TO PRACTICE IN THE DISTRICT OF
NEVADA FOR DURATION OF ATTORNEY'S GOVERNMENT EMPLOYMENT**

I, Jeremy N. Hendon, provide the following declaration in accordance with 28 U.S.C. § 1746:

1. I submit this information in support of the Special Show Cause Motion to Admit
Government Attorney to Practice in the District of Nevada for Duration of Government Attorney's

1 Government Employment. I have personal knowledge of the facts stated herein. If called upon to testify,
2 I would testify that the facts set forth in this declaration are true and correct.

3 2. In 1995, I received a B.S. in Political Science from the University of Oregon in Eugene,
4 Oregon. In 1998, I received a J.D. from the University of Oregon in Eugene, Oregon. On October 2,
5 1998, I was admitted to the State Bar of Oregon and have remained an active member in good standing
6 of the State Bar of Oregon at all times since then.

7 3. I was a law clerk for the Honorable Janice M. Stewart, United States Magistrate Judge,
8 United States District Court for the District of Oregon from September 1998 to September 2000. I
9 began working as a trial attorney with the Department of Justice, Tax Division, in September 2000 and
10 have worked continuously as a practicing attorney there for more than 13 years. In my capacity as a trial
11 attorney with the Tax Division, I have practiced before the United States District Courts and United
12 States Bankruptcy Courts in various states, including Oregon, Washington, Alaska, Idaho, California,
13 Nevada, Arizona, Hawaii, Guam, and the Commonwealth of the Northern Mariana Islands.

14 4. I am currently lead counsel in the following civil tax cases in the United States District
15 Court for the District of Nevada: United States v. Lee, Case No.2:12-cv-1994-GMN-PAL; Theodore F.
16 Lee v. United States, Case No. 2:13-cv-00483-JAD-PAL; and Denise I. Vinci v. United States, Case No.
17 2:14-cv-00345-LDG-GWF.

18 5. I have never been the subject of any ethical proceeding, nor has any court ever alleged
19 that I have acted in any manner other than in strict accordance with all applicable legal and ethical rules
20 and standards of conduct.

21 6. I hereby attest and affirm that I will comply with this Court's Orders. I further attest and
22 affirm that I have reviewed and will comply with local ethical rules and the rules of the State Bar of
23 Nevada.

1 I declare under penalty of perjury under the laws of the United States of America that the
2 foregoing is true and correct to the best of my knowledge and belief.

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4 Executed this 23rd day of June, 2014 in Washington, D.C.

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7 JEREMY N. HENDON
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